

IN THE UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF ARKANSAS  
HOT SPRINGS DIVISION

THOMAS R. BECNEL, individually  
and as trustee of the BECNEL  
FAMILY TRUST abd CST TRUST, BCTS LLC  
and JARDINE VENTURES LLC, on their own  
behalf and on behalf of all others  
similarly situated

PLAINTIFFS

v. Civil No. 05-6015

KPMG LLP, PRESIDIO ADVISORS LLC,  
PRESIDIO GROWTH LLC, DEUTSCHE BANK  
AG, DEUTSCHE BANK SECURITIES, INC.,  
BAYERISCHE HYPO UND VEREINSBANK, QUELLOS  
GROUP LLC, QA INVESTMENTS LLC, QUADRA  
CAPITAL MANAGEMENT LP and SIDLEY AUSTIN  
BROWN & WOOD LLP

DEFENDANTS

**ORDER**

Before the Court is Plaintiffs' Motion and Brief Pursuant to Rule 59(e) to Alter or Amend the Order Denying Class Certification (Doc. #115). Plaintiffs request that the Court reconsider its Order denying class certification based upon newly discovered evidence and new law. Alternatively, Plaintiffs request that the Court grant class certification as to Separate Defendants KPMG and Sidley Austin Brown & Wood (Brown & Wood), solely, or allow Plaintiffs to conduct class discovery.

Plaintiffs contend the Court should reverse its decision denying class certification because (1) the guilty plea of an executive of Separate Defendant Bayerische Hypo Und Vereinsbanks (HVB) to felony charges related to BLIPS transactions; (2) Third Circuit case law that Plaintiff contends stands for the proposition

that it is not appropriate to deny class certification based upon the amount of class members' claims; and (3) KPMG and Brown & Wood "have taken additional steps toward consummating their collusive settlement". The Court has again considered Plaintiffs' arguments and concludes that Plaintiffs have failed to satisfy the prerequisites of Rule 23, and for the reasons set forth in this Court's Memorandum Opinion & Order (Doc. 112), the Court finds the motion should be and hereby is DENIED.

IT IS SO ORDERED.

**/s/ Robert T. Dawson**

Honorable Robert T. Dawson  
United States District Judge